

U.S.A.

120 PARK AVENUE, NEW YORK, N.Y. 10017-5592 TELEPHONE (212) 850-5000

April 29, 1996

Ms. Bertha Perez BSP EVENTS 3319 West Creek Club Missouri City, TX 77459

Dear Ms. Perez:

Thank you for your recent proposal regarding the "Memorial Day Festival, Tejano Superfest and Accordion Festival" which was forwarded to me for sponsorship consideration.

As you might expect, Philip Morris USA has a very active promotional program that fits precise criteria developed to achieve our marketing goals.

We have reviewed your proposal carefully and have determined that it does not fit into our promotional plans at this time.

We appreciate your taking the time to submit a proposal to us, and please feel free to contact us again as future opportunities may arise.

Thank you for your interest in Philip Morris USA, and please accept our best wishes for continued success.

Regards,

JOSE FONTANEZ

Manager

Community Event Marketing

JF:sa